

**LETTER FROM THE AUDITOR OF PUBLIC ACCOUNTS
DEPARTMENT OF MILITARY AFFAIRS**

**In Reference to the Statewide Single Audit
of the Commonwealth of Kentucky**

For the Year Ended June 30, 2003



CRIT LUALLEN

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CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

Major General Donald C. Storm, Adjutant General
Department of Military Affairs

MANAGEMENT LETTER

Pursuant to KRS 43.090 (1), which states, "[i]mmediately upon completion of each audit and investigation, except those provided for in KRS 43.070, the Auditor shall prepare a report of his findings and recommendations," we are providing this letter to the Department of Military Affairs to comply with KRS 43.090.

This letter presents the results of the work performed at the Department of Military Affairs, as part of our annual Statewide Single Audit of the Commonwealth of Kentucky.

In planning and performing our audit over compliance with requirements applicable to major federal programs, for the year ended June 30, 2003, we considered the Department of Military Affairs' internal control in order to determine our auditing procedures for the purpose of expressing an opinion on compliance with requirements applicable to each major federal program and to report on internal control over compliance in accordance with Office of Management and Budget (OMB) Circular A-133 and on the Schedule of Expenditures of Federal Awards (SEFA).

We noted certain instances of noncompliance with requirements applicable to major federal programs we considered to be reportable under standards established by OMB Circular A-133.

We noted certain matters involving internal control over compliance and its operation that we considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control over compliance that, in our judgment, could adversely affect the Department of Military Affairs' ability to administer a major federal program in accordance with the applicable requirements of OMB Circular A-133.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily disclose all matters that might be reportable conditions. In addition, because of inherent limitations in internal control, errors or fraud may occur and not be detected by such controls.



Major General Donald C. Storm, Adjutant General
Department of Military Affairs

As part of our audit of the Commonwealth's basic financial statements, we also performed tests of the Department of Military Affairs' compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. The results of those tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Some findings are Other Matters that we have included in this letter to communicate with management in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

Included in this letter are the following:

- ◆ Acronym List
- ◆ Schedule of Expenditures of Federal Awards
- ◆ Notes to the Schedule of Expenditures of Federal Awards
- ◆ Findings and Recommendations (Federal Noncompliance, Reportable Conditions, and Other Matters)
- ◆ Summary Schedule of Prior Audit Findings

We have issued our Statewide Single Audit of the Commonwealth of Kentucky that contains the Department of Military Affairs' findings, as well as those of other agencies of the Commonwealth. This report can be viewed on our website at www.kyauditor.net.

This letter is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen
Auditor of Public Accounts

LIST OF ABBREVIATIONS/ACRONYMS

CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
Commonwealth	Commonwealth of Kentucky
CSEPP	Chemical Stockpile Emergency Preparedness Program
DMA	Department of Military Affairs
FAA	Federal Aviation Administration
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
JVC	Journal Voucher Correction
KRS	Kentucky Revised Statutes
KyEM	Kentucky Division of Emergency Management
MARS	Management Administrative Reporting System
MRDB	Management Reporting Database
MIL	Department of Military Affairs
NA	Not Applicable
OMB	Office of Management and Budget
SEFA	Schedule of Expenditures of Federal Awards
U.S.	United States

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2003

Federal Grantor CFDA #/ Program Title		Expenditures		Provided to Subrecipient
		Cash	Noncash	
<u>U.S. Department of Commerce</u>				
Direct Program:				
11.450	Integrated Flood Observing and Warning System (IFLOWS)	\$	51,470	\$
<u>U.S. Department of Defense</u>				
Direct Programs:				
12.400	Military Construction, National Guard		518,751	
12.401	National Guard Military Operations and Maintenance (O&M) Projects		11,968,283	
12.404	National Guard Civilian Youth Opportunities		1,500,044	
NA	Helicopter Repair Hangar, Bluegrass Station		266,248	
NA	Metal Office Building, Bluegrass Station		44,812	
<u>U.S. Department of Justice</u>				
Direct Program:				
16.007	State Domestic Preparedness Equipment Support Program		1,592,106	
<u>U.S. Department of Labor</u>				
Passed Through From Cabinet for Workforce Development:				
17.267	WIA Incentive Grants-Section 503 Grants to States		176,581	
<u>U.S. Department of Transportation</u>				
Direct Programs:				
20.106	Airport Improvement Program		19,205	
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants		157,791	
<u>U.S. Department of Energy</u>				
Passed Through From Cabinet for Health Services:				
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions		12,588	
See accompanying Notes to the Schedule of Expenditures of Federal Awards				

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2003

Federal Grantor CFDA #/ Program Title		Expenditures		Provided to Subrecipient
		Cash	Noncash	
<u>U.S. Federal Emergency Management Agency</u>				
Direct Programs:				
83.012	Hazardous Materials Assistance Program		882	
83.536	Flood Mitigation Assistance		302,119	
83.539	Crisis Counseling		73,576	
83.543	Individual and Family Grants		312,065	
83.544	Public Assistance Grants (Note 2)	18,647,654		17,457,980
83.548	Hazard Mitigation Grant		735,770	495,344
83.549	Chemical Stockpile Emergency Preparedness Program	3,629,829		2,689,715
83.552	Emergency Management Performance Grants	1,887,926		660,859
83.556	Fire Management Assistance Grant	4,353,304		
83.557	Pre-Disaster Mitigation	49,000		
83.562	State and Local All Hazards Emergency Operations Planning	53,023		
83.563	Emergency Operations Centers	24,852		
83.564	Citizen Corps	8,821		
<u>U.S. Department of Health and Human Services</u>				
Passed Through From Cabinet for Health Services:				
93.283	Centers for Disease Control and Prevention- Investigations and Technical Assistance	113,077		
TOTAL DEPARTMENT OF MILITARY AFFAIRS		\$ 46,499,777		\$ 21,303,898

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2003

Note 1 - Purpose of the Schedule and Significant Accounting Policies

Basis of Presentation - OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires a Schedule of Expenditures of Federal Awards showing each federal financial assistance program as identified in the *Catalog of Federal Domestic Assistance*. The accompanying schedule includes all federal grant activity for the Department of Military Affairs and is presented primarily on the basis of cash disbursements as modified by the application of Kentucky Revised Statute (KRS) 45.229. Consequently, certain expenditures are recorded in the accounts only when cash is disbursed.

KRS 45.229 provides that the Finance and Administration Cabinet may, “for a period of thirty (30) days after the close of any fiscal year, draw warrants against the available balances of appropriations made for that fiscal year, for the payment of expenditures incurred during that year or in fulfillment of contracts properly made during the year, but for no other purpose.” However, there is an exception to the application of KRS 45.229 in that regular payroll expenses incurred during the last pay period of the fiscal year are charged to the next year.

The basic financial statements of the Commonwealth are presented on the modified accrual basis of accounting for the governmental fund financial statements and the accrual basis of accounting for the government-wide, proprietary fund, and fiduciary fund financial statements. Therefore, the schedule may not be directly traceable to the basic financial statements in all cases.

Noncash assistance programs, where applicable, are not reported in the basic financial statements of the Commonwealth for FY 03.

Inter-agency Activity - Certain transactions relating to federal financial assistance may appear in the records of more than one (1) state agency. To avoid the overstatement of federal expenditures, the following policies were adopted for the presentation of the schedule:

- (a) Federal moneys may be received by a state agency and passed through to another state agency where the moneys are expended. Except for pass-throughs to state universities as discussed below, this inter-agency transfer activity is reported by the agency expending the moneys.

State agencies that pass federal funds to state universities report those amounts as expenditures.

- (b) Federal moneys received by a state agency and used to purchase goods or services from another state agency are reported in the schedule as an expenditure by the purchasing agency only.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2003

Note 2 – Type A Programs

Type A programs for the Commonwealth mean any program for which total expenditures of federal awards exceeded \$18 million for FY 03. The Department of Military Affairs had the following program that met the Type A program definition for FY 03. The Type A program was:

<u>CFDA #</u>	<u>Program Title</u>	<u>Expenditures</u>
83.544	Public Assistance Grants	\$ 18,647,654

FINANCIAL STATEMENT FINDINGS***Other Matters Relating to Internal Controls and/or Instances of Noncompliance*****FINDING 03-MIL-1: The Department Of Military Affairs Should Strengthen Controls To Ensure Accurate Reporting On The Schedule Of Expenditures Of Federal Awards**

During the audit of the Department of Military Affairs' (DMA) Schedule of Expenditures of Federal Awards (SEFA), we noted the following:

1. The indirect costs were listed on the SEFA but were not included in the total of federal expenditures.
2. There were five (5) federal programs recorded under fund 0200. DMA only reported one of the five programs in the SEFA.
3. For CFDA 12.401, not all indirect costs were listed in the SEFA. Some reported indirect costs included the state share.
4. For CFDA 83.548, the amounts sent to subrecipients were reported incorrectly.

DMA's representation letter dated August 29, 2003, asserts, "We have, in accordance with OMB Circular A-133, identified and accurately reported in the Schedule of Expenditures of Federal Awards, all assistance provided by federal agencies in the form of grants, federal cost-reimbursement contract, . . ."

APA SEFA instructions state:

Report on this schedule all federal awards received in the form of cash.

Information contained in the schedule should be reconciled to the Management Reporting Database (MRDB), an extract of Management Administrative Reporting System (MARS) information, with documentation of the reconciliation retained. This will ensure the SEFA agrees to the official accounting records of the Commonwealth, which will have been agreed to the Commonwealth's basic financial statements.

Recommendation

We recommend DMA implement procedures to ensure an accurate and complete schedule is submitted.

FINANCIAL STATEMENT FINDINGS***Other Matters Relating to Internal Controls and/or Instances of Noncompliance*****FINDING 03-MIL-1: The Department Of Military Affairs Should Strengthen Controls To Ensure Accurate Reporting On The Schedule Of Expenditures Of Federal Awards (Continued)**

Management's Response and Corrective Action Plan

1. *The indirect cost was listed on the SEFA but the indirect cost was not included in the total of federal expenditures.*

We went back and looked at our work papers and the query ran from the cumulative bill only had the ones on it that were listed on the SEFA report as PX documents. The only thing known is that the report was incorrect. (Corrected).

2. *There were five (5) federal programs recorded under fund 0200. DMA only reported one program in the SEFA.*

We were not familiar with the other 4 projects under the 0200. We thought these were funded by the maintenance pool. (State funds). Two of these accounts are advanced funds and one grant from the FAA, which was not setup to bill like the other federal grants. These accounts are being setup now to run under the project billing process. This will collect expenditures and revenues like other federal grants. (Corrected.)

3. *For CFDA 12.401, not all indirect cost were listed in the SEFA. Some reported indirect cost included state share. (Corrected).*

Answer same as (1).

4. *For CFDA 83.548, the amount sent to subrecipients was reported incorrectly.*

We checked our work papers, and the report was based on the function code. Adjustments had been made to this program (JVCs), We realized later that this was due to corrections and not actual payments. The corrections also listed function codes, and this is what was being picked up as well and the actual payment which doubled the subrecipients total. (Corrected).

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS***Reportable Conditions Relating to Internal Controls and/or
Reportable Instances of Noncompliance*****FINDING 03-MIL-2: The Department Of Military Affairs Should Implement A System To Properly Monitor Subrecipient Activities To Comply With OMB Circular A-133 Compliance Requirements**

State Agency: Department of Military Affairs

Federal Program: CFDA 83.544 – Public Assistance Grants

Federal Agency: U.S. Federal Emergency Management Agency

Pass-Through Agency: Not Applicable

Compliance Area: Subrecipient Monitoring

Amount of Questioned Costs: None

As part of our compliance testing, we tested the DMA's system for monitoring and tracking subrecipient activity. The results of our testing indicated there were deficiencies in monitoring subrecipients receiving funds in excess of \$300,000. We noted that not all entities receiving funds in excess of \$300,000 had filed audit reports; one (1) entity still has not submitted an audit report. We also noted that two (2) entities had filed audit reports late (past the 9-month reporting period required by OMB Circular A-133).

In previous audits of the DMA, we noted the lack of an adequate system for monitoring its subrecipients; we acknowledge that attempts at monitoring and tracking are being made and that improvements have been made. There is evidence that DMA provides adequate notification of OMB Circular A-133 requirements initially, at in-take for disaster projects and during the forwarding of funding. However, there does not appear to be a complete follow-through with those entities receiving in excess of \$300,000.

The DMA cannot be assured that the subrecipients (applicants) are complying with the requirements of OMB Circular A-133 without having an adequate monitoring system in place and ensuring that those entities receiving \$300,000 or more in federal funds provide audits in a timely fashion.

OMB Circular A-133, Subpart B states: "[N]on-Federal entities that expend \$300,000 or more in a year in Federal awards shall have a single or program-specific audit conducted for that year in accordance with the provisions of this part."

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS***Reportable Conditions Relating to Internal Controls and/or
Reportable Instances of Noncompliance*****FINDING 03-MIL-2: The Department Of Military Affairs Should Implement A System To Properly Monitor Subrecipient Activities To Comply With OMB Circular A-133 Compliance Requirements (Continued)**

In addition, according to OMB Circular A-133, Subpart D - Federal Agencies and Pass-through Entities, Section .400, a pass-through entity shall perform the following for the Federal awards it makes:

- Advise subrecipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity.
- Monitor the activities of subrecipients as necessary to ensure Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are met.
- Ensure that subrecipients expending \$300,000 or more in Federal awards during the Subrecipient's fiscal year have met audit requirements.
- Issue a management decision on those audit findings which impact the compliance with OMB A-133 within six (6) months after receipt of the subrecipient's audit report. Additionally, ensure that the subrecipient takes appropriate and timely corrective action.
- During monitoring and tracking consider whether the subrecipient audits necessitate adjustment of the pass-through entity's own records after review of the subrecipient audit report of Federal funds.

Recommendation

We recommend the DMA develop and implement a system to properly monitor subrecipient activities to adequately comply with OMB Circular A-133 subrecipient monitoring compliance requirements.

In addition to procedures already in place, the monitoring and tracking system should contain the following at a minimum:

1. Monitor the activities of subrecipients as necessary to ensure federal awards are used in compliance with laws, regulations, and grant agreements;
2. Ensure subrecipients expending \$300,000 or more in federal awards during the subrecipient's fiscal year have met the audit requirements for compliance with receiving the federal award;

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS***Reportable Conditions Relating to Internal Controls and/or
Reportable Instances of Noncompliance*****FINDING 03-MIL-2: The Department Of Military Affairs Should Implement A
System To Properly Monitor Subrecipient Activities To Comply With OMB Circular
A-133 Compliance Requirements (Continued)**

Recommendation (Continued)

3. Issue a management decision on audit findings within six (6) months after receipt of the subrecipient's audit report and ensure the subrecipient takes appropriate corrective action.

Management's Response and Corrective Action Plan

We agree with the findings of inadequate monitoring of sub-recipients of federal awards through our agency. As a result of numerous Presidential Disaster Declarations and their associated activities as well as the limited amount of staffing assigned to our agency, we have been unable to meet the monitoring compliance requirements of OMB Circular A-133.

If proper staffing were available and assigned, our intent would be to commit our agency to fulfilling this requirement and plan to take the following steps to resolve these findings and improve our performance in the areas listed as deficient:

- 1. Inform sub-recipients of their audit requirement in writing when the federal award is made.*
- 2. A form will be developed and sent to each sub-recipient at the end of the sub-recipient's fiscal year reminding them of the audit requirement and requiring them to inform Department of Military Affairs/KyEM of the status of their compliance with applicable audit requirements and any deficiencies noted in their audits relating to federal funds provided by KyEM.*
- 3. If deficiencies or irregularities are noted in the audit reports, the sub-recipient will be contacted by an employee of the Department for Military Affairs and asked to explain the status of its effort to correct them.*
- 4. Monitor the activities of sub-recipients as necessary to ensure that Federal awards are used in compliance with laws and regulations.*
- 5. Ensure that sub-recipients have met all of the audit requirements for compliance with receiving federal funds.*
- 6. Issue a management decision on audit findings within six months after receipt of the sub-recipient's audit report and ensure that the sub-recipient takes appropriate corrective action.*

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS***Other Matters Relating to Internal Controls and/or Instances of Noncompliance*****FINDING 03-MIL-3: The Department Of Military Affairs Should Ensure Reports Are Submitted In A Timely Manner**

State Agency: Department of Military Affairs

Federal Program: CFDA 83.549 – Chemical Stockpile Emergency Preparedness Program

Federal Agency: U.S. Federal Emergency Management Agency

Pass-Through Agency: Not Applicable

Compliance Area: Reporting

Amount of Questioned Costs: None

As noted in the prior year audit, Financial Status Reports and closeout reports for the Chemical Stockpile Emergency Preparedness Program were not submitted on a timely basis. During the follow-up of the comment, we noted that FEMA quarterly Financial Status Reports and closeout reports are still not meeting deadlines.

Submission of late reports could cause confusion in the report preparation process and result in information being added from the wrong quarter or completely left out.

44 CFR 13.40 (b) (1) states, “Annual reports shall be due 90 days after the grant year, quarterly or semi-annual reports shall be due 30 days after the reporting period. The final performance report will be due 90 days after the expiration or termination of grant support.”

Recommendation

We recommend the DMA ensure that reports required by the federal agency are submitted on a timely basis.

Management’s Response and Corrective Action Plan

In the last 12 months we had a complete CSEPP financial staff turnover and upon further review, we recognize deficiencies in our previous process. However, our new CSEPP Financial Staff has implemented more efficient Financial tracking procedures and have corrected reporting procedures to meet future deadlines.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2003

Fiscal Year	Finding Number	Finding	CFDA Number	Questioned Costs	Comments
<u>Reportable Conditions</u>					
<i>(1) Audit findings that have been fully corrected:</i>					
No findings for this section.					
<i>(2) Audit findings not corrected or partially corrected:</i>					
FY 02	02-MIL-1	The Department Of Military Affairs Should Ensure Subrecipient Monitoring Is Properly Performed	83.544	0	Attempts at monitoring and tracking are being made. However, not all required audits were submitted. See 03-MIL-2.
FY 01	01-MIL1-46	The Department Of Military Affairs Should Ensure Subrecipients Meet OMB Circular A-133 Audit Requirements	83.544	0	Attempts at monitoring and tracking are being made. However, not all required audits were submitted. See 03-MIL-2.
FY 97	97-Military Affairs-50	The Department Of Military Affairs Should Strengthen Procedures For Monitoring Subrecipients	83.544	\$62,500	Attempts at monitoring and tracking are being made. However, not all required audits were submitted. See 03-MIL-2.
FY 00				(34,747)	
FY 02				(27,743)	
Total Questioned Costs				<hr/> \$0	

(3) Corrective action taken is significantly different from corrective action previously reported:

No findings for this section.

(4) Audit finding is no longer valid or does not warrant further action:

No findings for this section.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2003

Fiscal Year	Finding Number	Finding	CFDA Number	Questioned Costs	Comments
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Material Weaknesses/Noncompliances

(1) Audit findings that have been fully corrected:

No findings for this section.

(2) Audit findings not corrected or partially corrected:

No findings for this section.

(3) Corrective action taken is significantly different from corrective action previously reported:

No findings for this section.

(4) Audit finding is no longer valid or does not warrant further action:

No findings for this section.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2003

Fiscal Year	Finding Number	Finding	CFDA Number	Questioned Costs	Comments
<u>Other Matters</u>					
<i>(1) Audit findings that have been fully corrected:</i>					
FY 02	02-MIL-2	The Department Of Military Affairs Should Ensure All Required Financial Reports Are Filed In A Timely Manner And Supported By Adequate Documentation	83.544	0	Resolved during FY 03.
FY 02	02-MIL-3	The Department Of Military Affairs Should Ensure All Federal Drawdowns Have Taken Place Within The Proper Time Frame	83.549	0	Resolved during FY 03.
FY 02	02-MIL-5	The Department Of Military Affairs Should Ensure The Management Administrative Reporting System Reflects Accurate Information	83.549	0	Resolved during FY 03.
FY 99	99-MA-1	The Department Of Military Affairs Should Strengthen Procedures For The Reporting Process	83.544	0	Resolved during FY 03.
<i>(2) Audit findings not corrected or partially corrected:</i>					
FY 02	02-MIL-4	The Department Of Military Affairs Should Ensure Reports Are Submitted On A Timely Basis And All Federal Reports And Supporting Documentation Are Prepared Accurately	83.549	0	FEMA Quarterly Financial and Closeout reports are still not meeting deadlines. See 03-MIL-3.

(3) Corrective action taken is significantly different from corrective action previously reported:

No findings for this section.

(4) Audit finding is no longer valid or does not warrant further action:

No findings for this section.

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